Regulation (39-) 26-104.1(a).

For the purposes of this Article, unless otherwise exempt, all sales of tangible personal property at retail in this state, whether between private parties or a licensed vendor and vendee, are subject to the imposition of the tax. "Tangible personal property" is defined in C.R.S. 39-26-102(15).

The tax is imposed upon the purchaser. However, if the transaction involves a licensed vendor, the duty is imposed upon the vendor to add the tax to the sales price and to collect and remit the tax to the state. In the event that a licensed vendor fails to collect the appropriate sales tax, the Department may assess the tax due against the vendor or against the purchaser, at its option. If no licensed vendor is involved in the transaction, or the vendor fails to collect the sales tax, the purchaser shall pay the sales tax directly to the Department of Revenue, (J.A. Tobin Construction Co. v. Hugh H.C. Weed, Jr., 158 Colo. 430, 407 P.2d 350 (1965).